

# HOUSE BILL No. 1267

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-10-1; IC 6-6-13-15.

**Synopsis:** Aviation taxes. Provides that: (1) aviation fuel excise tax revenue; and (2) sales and use tax revenue attributable to the sale of aircraft; are to be deposited in the airport development grant fund.

**Effective:** July 1, 2015.

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January 13, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1267

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-2.5-10-1, AS AMENDED BY P.L.205-2013,  
2 SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2015]: Sec. 1. (a) The department shall account for all state  
4 gross retail and use taxes that it collects.  
5 **(b) The department shall determine the part of all state gross**  
6 **retail and use taxes collected by the department that is attributable**  
7 **to the sale of aircraft.**  
8 **(c) The department shall deposit those collections accounted for**  
9 **under subsection (b) in the airport development grant fund**  
10 **established under IC 8-21-11-4.**  
11 ~~(b)~~ **(d) The department shall deposit those collections remaining**  
12 **after deducting those collections accounted for under subsection**  
13 **(b) in the following manner:**  
14 (1) Ninety-eight and eight hundred forty-eight thousandths  
15 percent (98.848%) of the collections shall be paid into the state



1 general fund.  
2 (2) One percent (1%) of the collections shall be deposited in the  
3 motor vehicle highway account established under IC 8-14-1.  
4 (3) Twenty-nine thousandths of one percent (0.029%) of the  
5 collections shall be deposited into the industrial rail service fund  
6 established under IC 8-3-1.7-2.  
7 (4) One hundred twenty-three thousandths of one percent  
8 (0.123%) of the collections shall be deposited into the commuter  
9 rail service fund established under IC 8-3-1.5-20.5.  
10 SECTION 2. IC 6-6-13-15, AS ADDED BY P.L.288-2013,  
11 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2015]: Sec. 15. The department shall transfer aviation fuel  
13 excise taxes collected under this chapter to the treasurer of state for  
14 deposit in the ~~state general~~ **airport development grant** fund  
15 **established under IC 8-21-11-4.**

